

B 210A (Form 210A) (12/09)

UNITED STATES BANKRUPTCY COURT
Southern District Of New York

In re Lehman Brothers Holdings Inc., et al., Debtors

Case No. 08-13555 (SCC)
(Jointly Administered)

TRANSFER OF CLAIM OTHER THAN FOR SECURITY

A CLAIM HAS BEEN FILED IN THIS CASE or deemed filed under 11 U.S.C. § 1111(a). Transferee hereby gives evidence and notice pursuant to Rule 3001(e)(2), Fed. R. Bankr. P., of the transfer, other than for security, of the claim referenced in this evidence and notice.

Name of Transferee

Name of Transferor

Barclays Bank PLC

Värde Investment Partners, L.P.

Name and Address where notices to
transferee should be sent:

Court Claim # (if known): 24943
Claim Amount (as allowed): \$278,324.00
Amount Transferred (as allowed):

Barclays Bank PLC
1301 Ave of the Americas, 8th Floor
New York, NY 10019
Attention: Jenna Yoo and Howard Lee

\$278,324.00
Date Claim Filed: 09/21/2009
Debtor: Lehman Brothers
Special Financing Inc.

and

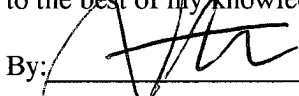
Barclays Bank PLC
745 Seventh Avenue, 2nd Floor
New York, NY 10019
Attention: Daniel Miranda and Jeffery Longmuir

With copies to:

Andrew J. Callahan, Esq. and Andrew P. Propps, Esq.
Sidley Austin LLP
787 Seventh Avenue
New York, NY 10019

I declare under penalty of perjury that the information provided in this notice is true and correct to the best of my knowledge and belief.

By:



Jenna Yoo
Authorized Signatory

Date: August 21, 2014

Transferee/Transferee's Agent

Penalty for making a false statement: Fine of up to \$500,000 or imprisonment for up to 5 years, or both. 18 U.S.C. §§ 152 & 3571.

EXHIBIT B

EVIDENCE OF TRANSFER OF CLAIM

TO: THE DEBTOR AND THE BANKRUPTCY COURT

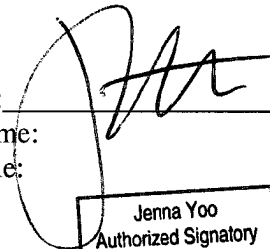
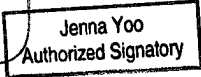
For value received, the adequacy and sufficiency of which are hereby acknowledged, **VÄRDE INVESTMENT PARTNERS, L.P.** ("Assignor") hereby unconditionally and irrevocably sells, transfers and assigns to **BARCLAYS BANK PLC** ("Assignee"), all of Assignor's right, title, interest, claims and causes of action in and to, or arising under or in connection with Assignor's claims set forth in Proof of Claim Number 24943 in an amount of \$278,324.00 (the "Assigned Claim"), against Lehman Brothers Special Financing Inc. (the "Debtor"), the debtor-in-possession in Case No. 08-13888 (jointly administered under Case No. 08-13555) (the "Case") under Chapter 11 of the Bankruptcy Code (11 U.S.C. § 101 et seq.) (the "Bankruptcy Code") in the United States Bankruptcy Court for the Southern District of New York or in such other court with jurisdiction (the "Bankruptcy Court"), and any and all other proofs of claim filed by Assignor with the Bankruptcy Court in respect of the Assigned Claim.

Assignor hereby waives any objection to the transfer of the Assigned Claim to Assignee on the books and records of the Debtor and the Bankruptcy Court, and hereby waives to the fullest extent permitted by law any notice or right to a hearing as may be imposed by Rule 3001 of the Federal Rules of Bankruptcy Procedure, the Bankruptcy Code, applicable local bankruptcy rules or applicable law. Assignor acknowledges and understands, and hereby stipulates, that an order of the Bankruptcy Court may be entered without further notice to Assignor transferring to Assignee the Assigned Claim and recognizing the Assignee as the sole owner and holder of the Assigned Claim for all purposes, including, without limitation, voting and distribution purposes. Assignor further directs the Debtor, the Bankruptcy Court and all other interested parties that all further notices relating to the Assigned Claim, and all payments or distributions of money or property in respect of the Assigned Claim, shall be delivered or made to the Assignee.

(signature page follows)

IN WITNESS WHEREOF, this Evidence of Transfer of Claim is executed on August
21, 2014.

BARCLAYS BANK PLC

By: _____
Name: _____
Title: _____



VÄRDE INVESTMENT PARTNERS, L.P.

By: Värde Investment Partners, G.P., LLC, Its General Partner
By: Värde Partners, L.P., Its Managing Member
By: Värde Partners, Inc., Its General Partner

By: _____
Name: _____
Title: _____

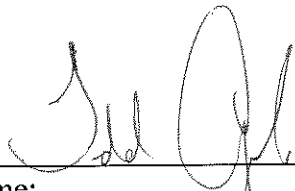
IN WITNESS WHEREOF, this Evidence of Transfer of Claim is executed on August
21, 2014.

BARCLAYS BANK PLC

By: _____
Name:
Title:

VÄRDE INVESTMENT PARTNERS, L.P.

By: Värde Investment Partners, G.P., LLC, Its General Partner
By: Värde Partners, L.P., Its Managing Member
By: Värde Partners, Inc., Its General Partner

By:  _____
Name:
Title: **Todd B. Jelen**
Managing Director